



**RETIREMENT
ACCOUNTS, INC.**

**A
ROTH IRA**
account has been established

PETER MOSKOWITZ
Redacted

Redacted -0001

ACCOUNT NUMBER: Redacted -0001

Thank you for opening an Individual Retirement Account. Please take a moment to verify that we have recorded your name, address and account information correctly. If you need to change any of the information below, please send the corrected information to the return address referenced above or call us at the phone number provided on this form.

Account Disclosures for the PEAK MONEY MARKET ACCOUNT Account

A. Rate Information

The interest rate on your account is 2.18 % with an annual percentage yield of 2.20 %. This is a variable rate account. Your interest rate and yield may change. At our discretion, we may change the interest rate on your account at any time.

B. Compounding and Crediting

Interest will be compounded on a daily basis. Interest will be credited to your account on a daily basis.

C. Balance Information

There are no minimum balance requirements for this account. We use the daily balance method to calculate interest on your account. This method applies a daily periodic rate to the principal in the account each day.

Account Information:

Plan Owner Name: PETER MOSKOWITZ
Mailing Address: Redacted

Corrected Information:

Plan Owner Telephone: Redacted

Social Security #: Redacted -2200

Date of Birth: Redacted

Plan Type: IRA - ROLLOVER

Billing Schedule: SIMPLE

DELIVERING HIGH PERFORMANCE SERVICE TO SELF-DIRECTED INDIVIDUAL RETIREMENT ACCOUNTS SINCE 1976

P.O. Box 173785 ■ Denver, CO ■ 80217-3785
303-294-5959 ■ 800-325-4352 ■ Fax 303-294-5899

DELIVERING HIGH PERFORMANCE SERVICE TO SELF-DIRECTED INDIVIDUAL RETIREMENT ACCOUNTS SINCE 1976

P.O. Box 173785 ■ Denver, CO ■ 80217-3785
303-294-5959 ■ 800-325-4352 ■ Fax 303-294-5899

Form 1099-R <input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119
1 Gross distribution 16,681.29	2a Taxable amount 16,681.29	1998 Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
2b Taxable amount not determined <input checked="" type="checkbox"/>	Total distribution <input checked="" type="checkbox"/>	

PAYER'S name, street address, city, state, and ZIP code
First Trust Corporation
717 17th Street, Suite 2600
Denver, CO 80202-3326

PAYER'S Federal identification number Redac9832		RECIPIENT'S identification number Reda-2200	
3 Capital gain (included in box 2a)	4 Federal income tax withheld	5 Employee contributions or insurance premiums	
6 Net unrealized appreciation in employer's securities	7 Distribution code 2	IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>	8 Other <input type="checkbox"/> %
9a Your percentage of total distribution		9b Total employee contributions	

RECIPIENT'S name and street address (incl. apt. no.), city, state and ZIP code
PETER MOSKOWITZ
Redacted

Account number (optional) Redacte 0001		10 State tax withheld
11 State/Payer's state no.		12 State distribution
13 Local tax withheld	14 Name of locality	15 Local distribution

File this copy with your state, city, or
local income tax return, when required.

Department of the Treasury
Internal Revenue Service

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Copy C For Recipient's Records

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Redacted

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Internal Revenue Service

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Redacted

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Copy B If this form shows Federal income
tax withheld in Box 4, attach this
copy to your Federal tax return.

Department of the Treasury
Internal Revenue Service

RECIPIENT COPIES - LR4

RECIPIENT COPIES - LR4



» PO Box 173859, Denver, CO 80217-3859
Toll Free: 800-962-4238

January 7, 2009

RE: PROOF OF CLAIM FORM

Dear Sir/Madam:

Fiserv Investment Support Services (Fiserv ISS) recently received the enclosed Proof of Claim form.

Because all Fiserv ISS retirement plans are self-directed, we cannot comment on this matter. Please contact your financial representative with any questions you may have regarding this claim. If you should choose to participate in the claim, please return your completed claim form to the claims administrator at the address indicated in the security litigation materials. We have authorized the claims administrator to accept the signature of the beneficial owners (our clients) on these forms. It is *not* necessary for you to obtain a signature from Fiserv ISS on this form.

If you still hold this as an asset in your Fiserv ISS retirement account, the Claimant Section should be completed in the name of the IRA FBO (Your Name and Account Number).

If the asset is still held in your Fiserv ISS IRA, and you do not complete the Claimant Section correctly, the proceeds from this claim (if received by you personally) will be deemed a distribution. You may be required to pay income taxes and any applicable penalties. If you have any questions regarding the completion of the Claimant Section of the proof of claim form, please contact one of our Client Relationship Representatives at 800-525-2124.

Thank you for your attention to this matter.

Fiserv Investment Support Services

Enclosure

Peter Moskowitz
Redacted

January 13, 2009

Fiserv. Investment Support Services
717 17th Street Ste.1700
Denver, Co 80202-3331

Dear Sirs:

On January 10, 2009 I received SIPC claim forms and notice of liquidation by the SIPC of Bernard Madoff Investment Securities LLC from the SIPC appointed trustee, Irving H. Picard, Esq. I have a Roth IRA account being handled by your company. The account number is Redacted 0001. The securities in that account were valued at \$1,154,098.96 according to my understanding of the last brokerage statement. The securities from that account were located in a segregated or individual brokerage account managed by the Madoff firm. I believe the account is in your name with me as the beneficiary. I believe that this account is covered by the Securities Investor Protection Act. I ask that you file the appropriate claim form with the SIPC trustee so as to maximize the recovery of assets to my account. Time is of the essence. There are less than fifty days left to file a timely SIPC claim in this matter. If you can not comply with my request, please notify me immediately with a full and complete explanation. Please send me a copy of any claim form that you do file for my records.

Sincerely,

Peter Moskowitz DDS

36 7207 1/20/2009004 0066087/2021 2020 98

January 21, 2009

Peter Moskowitz
Redacted

RE: Peter Moskowitz, IRA
Account Number Redacted 0001

Dear Peter Moskowitz:

Enclosed please find information responsive to your recent request for documents pertaining to the above referenced account. Fiserv Investment Support Services has made a diligent search of your client and asset review files and we believe the enclosed documents are all those responsive to your request. Please accept our apologies in the delay in delivering this information to you.

Should you have any questions regarding this information, please contact our Client Connection Department at 800-962-4238.

Sincerely,

Fiserv Investment Support Services

Enclosures

Fiserv ISS Internal Use Only

Documents Mailed to Account Owner

☐ Account Documents _____

☐ Account Statements _____

☐ Other _____
Trust and Custodial Services provided by
Trust Industrial Bank, member FDIC.

Peter Moskowitz
Redacted

January 26, 2009

Fiserv Investment Support Services
717 17th Street Ste. 1700
Denver, CO 800202-3331

Dear sirs:

I have received your proof of claim form letter dated January 7, 2009. I also received a telephone call on January 21 from Brian Martishinske in response to the letter I sent you dated January 13. He informed me, in no uncertain terms, that your company will not file the SIPC claim related to my Roth IRA account with you and the missing securities in the account you established with Bernard Madoff Investment Securities LLC as I requested in my letter. He explained that your company has made an arrangement with the claims administrator to accept my signature on the form. Please send me a copy of any written agreement or the names of the parties to that agreement if it isn't in writing. Your letter mentions the term "beneficial owner". Please explain this term. I was under the impression that you owned the account as custodian for my IRA. I don't know that I have the proper standing to sign the form unless it is in a capacity as your agent. I never had such authority before, why now? Even then I don't know if IRS or other regulations permit me to do so for my own IRA. I may be able to do so if you have abandoned your responsibilities to me. In any case you are the primary custodian of the documents necessary to file the claim. I believe the only document necessary to file the claim is the last monthly brokerage statement at the filing date. At least send me your copy of that statement. If you do not have that statement please explain how you could value my account or expect the SIPC administrator to process the claim. The information you sent was inadequate. Furthermore if I am signing in your stead then I believe I need to understand the complete relationship between the Madoff firm and yours in order to answer questions 4,5,6,7, and 8 so as to complete the form properly. Please send me the information I require so that I may more adequately protect my interests. Please respond promptly as deadlines in this matter are approaching.

Thank you for your attention to this matter

February 6, 2009

PETER MOSKOWITZ
Redacted

RE: PETER MOSKOWITZ, Roth IRA # Redacted 0001

Dear PETER MOSKOWITZ:

Fiserv Investment Support Services ("Fiserv ISS") recently sent a notification to its self-directed Individual Retirement Account ("IRA") owners who had chosen to invest their Fiserv ISS IRAs with Bernard Madoff and his brokerage firm, Bernard L. Madoff Investment Securities, LLC ("BMIS"). Because additional information has come out since that notice we are providing the following update.

SIPC Trustee Claims Process

In January 2009 Fiserv ISS placed in overnight mail all claim forms that it received from the Securities Investor Protection Corporation ("SIPC") Trustee, Irving H. Picard. As stated in those forms, the deadline for filing with the Trustee is March 4, 2009. Fiserv ISS will not be filing claims on behalf of account owners – it is the responsibility of each account owner to decide whether or not they wish to file a claim, and to complete and submit the proper forms to the Trustee.

Some account owners have requested that we provide them with account documents to support their claims with the Trustee, and we have been working diligently to complete those requests. Please note that your Fiserv ISS statements reflect only the total market value (as reported to Fiserv ISS) of your account at BMIS, and not the purported holdings of your BMIS account. Detailed holdings should have been included on statements provided to you by BMIS.

Because requests for all documents that relate to an account take longer than requests for only certain documents (such as account statements), in order to expedite document requests we ask that you refer to the forms provided by the Trustee for instructions as to what specific documents are required.

Trustee's Release of Account Owner Information

On February 4, 2009, the SIPC Trustee filed with the court a document that it had prepared for it entitled "Customers." The document included names and other information relating to customers of BMIS, including some partial (and in a handful of cases, complete) account numbers. The court then made that information available to the public. Please be assured that this information alone is not sufficient to access accounts. In addition, all these accounts are currently restricted with respect to transactions. In any case, more identifying information, including but not limited to full account numbers, is required to access accounts.

Form 1099 Reporting

A few account owners have asked for clarification regarding the tax reporting on amounts recovered through the SIPC Trustee. As directed custodian for self-directed IRAs, Fiserv ISS is required by the Internal Revenue Code to report on Form 1099 any amounts removed from an IRA account. This requirement applies to amounts that may be recovered from the Trustee in relation to investments that were originally made through a Fiserv ISS IRA.

With respect to any recovery related to your investments with BMIS, your options include, but may not be limited to, having the recovery directed to your Fiserv IRA (in which case no 1099 would be required), or directing the